

2020

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Quenemo**  
will meet on September 3, 2019 at 7:00 at Quenemo Community Building for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	134,115	102.791	162,250	102.818	161,035	100,529	101.084
Debt Service					2,791		
Library							
Special Highway	11,533		10,000		17,143		
Water	108,437		112,604		107,335		
Sewer	69,620		84,448		87,495		
Trash	17,075		19,400		18,000		
Non-Budgeted Funds							
Totals	340,780	102.791	388,702	102.818	393,799	100,529	101.084
Less: Transfers	0		0		0		
Net Expenditure	340,780		388,702		393,799		
Total Tax Levied	96,047		98,233		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	892,238		955,413		994,507		

**Outstanding Indebtedness,**

	2017	2018	2019
January 1,			
G.O. Bonds	705,743	697,334	679,396
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	705,743	697,334	679,396

\*Tax rates are expressed in mills

**Jessica Rogers**

City Official Title: City Clerk

See Accompanying Summary of Significant Assumptions and Accounting Policies.  
No assurance is provided.



City of Quenemo-DRAFT ONLY

**Computation to Determine Limit for 2020**

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 98,233
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 98,233

**2020 Budget Percentage Adjustments**

4. New improvements, remodeling and renovations for 2019 :	+	0
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+	48,121
5b. Personal property 2018	-	50,517
5c. Increase in personal property (5a minus 5b)	+	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+	0
6b. State assessed	+	0
6c. New improvements	+	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0
7. Valuation of property that has changed in use during 2019 :	+	8,266
8. Expiration of property tax abatements	+	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		8,266
11. Total estimated valuation July 1, 2019		994,507
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0084
13. Percentage adjustment increase (12 times 3)	+ \$	823
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	1,473
16. Total Percentage Adjustments	\$	2,296

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

**2020 Revenue Adjustments**

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>          </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>          </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>          </u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud		+	<u>          </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>          </u>
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u>          </u>
23. Law enforcement expenses - 2020 budget:		+	<u>          </u>
Law enforcement expenses - 2019 budget:		-	<u>          </u>
CPI adjustment	1.50%		<u>0</u>
Increased law enforcement expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2020 budget:		+	<u>          </u>
Fire protection expenses - 2019 budget:		-	<u>          </u>
CPI adjustment	1.50%		<u>0</u>
Increased fire protection expense in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2020 budget:		+	<u>          </u>
Emergency medical expenses - 2019 budget:		-	<u>          </u>
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			<u>0</u>

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	_____ 0
<b>29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)</b>	+	_____
<b>30. Total Computed Tax Levy</b>		<u><b>100,529</b></u>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

**Exemption from Election Requirement** #DIV/0!

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	1,473
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	_____ 0
Total Adjustment for Loss of Assessed Valuation	<u>1,473</u>

**Exemption from Election Requirement** Yes

2020

### Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	98,233	16,849	492	253	0	0
Debt Service						
Library						
TOTAL	98,233	16,849	492	253	0	0

**County Treas Motor Vehicle Estimate** 16,849

County Treas Recreational Vehicle Estimate 492

County Treas 16/20M Vehicle Estimate 253

County Treas Commercial Vehicle Tax Estimate

County Treas Watercraft Tax Estimate

Motor Vehicle Factor  
0.17152

Recreational Vehicle Factor 0.00501

16/20 Vehicle Factor  
0.00258

Commercial Vehicle Factor 0.00000

Watercraft Factor	0.00000
-------------------	---------

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Quenemo-DRAFT ONLY

2020

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2018</b>	<b>Current Amount for 2019</b>	<b>Proposed Amount for 2020</b>	<b>Transfers Authorized by Statute</b>
None					
	<b>Totals</b>	0	0	0	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2011	7/22/2011	7/22/2051	4.25%	736,000	679,396	July	July	28,874	9,562	28,468	9,980
Total G.O. Bonds					679,396			28,874	9,562	28,468	9,980
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					679,396			28,874	9,562	28,468	9,980



Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
Backhoe	8/7/2019	60	4.47%	40,000	0	0	9,104
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>9,104</b>

**\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

City of Quenemo-DRAFT ONLY

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,464	35,627	20,672
Receipts:			
Ad Valorem Tax	75,897	98,233	xxxxxxxxxxxxxxxx
Delinquent Tax	12,846		
Motor Vehicle Tax	14,747	13,707	16,849
Recreational Vehicle Tax	496	366	492
16/20M Vehicle Tax		335	253
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales & Use Tax	20,194	15,000	18,000
Franchise Tax	12,427	9,500	10,000
Licenses & permits	202	154	200
Fines	0	10,000	0
Charges	3,841		
Insurance	12,680		
In Lieu of Tax (IRB)			
Interest on Idle Funds	302		
Neighborhood Revitalization Rebate			0
Miscellaneous	13,646		
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>167,278</b>	<b>147,295</b>	<b>45,794</b>
<b>Resources Available:</b>	<b>169,742</b>	<b>182,922</b>	<b>66,466</b>
Expenditures:			
Personnel	57,549	46,748	50,000
Insurance	19,051	16,000	20,000
Utilities	10,023	8,100	10,500
Contractual	22,042	17,000	22,500
Commodities	17,723	15,000	18,000
Streets	0	2,000	2,000
Law Enforcement	7,427	12,000	35,000
Capital Outlay	0	35,402	0
Sewer expenditures	0	10,000	0
Backhoe lease			3,035
Cash Forward (2020 column)			
Miscellaneous	300		
Does miscellaneous exceed 10% of Total I			
<b>Total Expenditures</b>	<b>134,115</b>	<b>162,250</b>	<b>161,035</b>
Unencumbered Cash Balance Dec 31	35,627	20,672	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	198,894	162,250	161,035
		Non-Appropriated Balance	5,960
		Total Expenditure/Non-Appr Balance	166,995
		Tax Required	100,529
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			<b>100,529</b>

See Accompanying Summary of Significant Assumptions and Accounting Policies.  
No assurance is provided.

City of Quenemo-DRAFT ONLY

2020

**RUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Debt Service</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	2,791	2,791	2,791
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>2,791</b>	<b>2,791</b>	<b>2,791</b>
Expenditures:			
Principal and interest			2,791
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>2,791</b>
Unencumbered Cash Balance Dec 31	2,791	2,791	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	5,352	2,791
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,791
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Library</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			0

Qualifies for

See Accompanying Summary of Significant Assumptions and Ac  
No assurance is provided.

City of Quenemo-DRAFT ONLY

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	7,847	6,813	6,973
Receipts:			
State of Kansas Gas Tax	10,110	10,160	10,170
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous	389		
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>10,499</b>	<b>10,160</b>	<b>10,170</b>
<b>Resources Available:</b>	<b>18,346</b>	<b>16,973</b>	<b>17,143</b>
Expenditures:			
Street Repair and Maint	11,533	10,000	17,143
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>11,533</b>	<b>10,000</b>	<b>17,143</b>
Unencumbered Cash Balance Dec 31	6,813	6,973	0
2018/2019/2020 Budget Authority Amount	10,000	11,000	17,143

See Tab A

Adopted Budget Water	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	53,578	10,071	6,629
Receipts:			
Charges to Customers	64,437	109,162	65,000
Interest on Idle Funds			
Miscellaneous	493		
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>64,930</b>	<b>109,162</b>	<b>65,000</b>
<b>Resources Available:</b>	<b>118,508</b>	<b>119,233</b>	<b>71,629</b>
Expenditures:			
Water Purchases	36,725	39,298	32,000
Personnel	40,647	42,186	42,000
Contractual	14,122	10,620	14,500
Commodities	15,764	20,000	15,800
Capital Outlay	0		0
Refunds		500	0
Backhoe lease			3,035
Cash Forward (2020 column)			
Miscellaneous	1,179		
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>108,437</b>	<b>112,604</b>	<b>107,335</b>
Unencumbered Cash Balance Dec 31	10,071	6,629	-35,706
2018/2019/2020 Budget Authority Amount	89,020	112,604	107,335

See Tab A

See Tab E

See Accompanying Summary of Significant Assumptions and Accounting Policies.  
No assurance is provided.

City of Quenemo-DRAFT ONLY

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	49,803	58,418	51,970
Receipts:			
Charges to Customers	78,235	78,000	78,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>78,235</b>	<b>78,000</b>	<b>78,000</b>
<b>Resources Available:</b>	<b>128,038</b>	<b>136,418</b>	<b>129,970</b>
Expenditures:			
Personnel	10,854	22,312	22,312
Contractual	11,515	15,700	15,700
Commodities	8,826	8,000	8,000
Debt service	38,425	38,436	38,448
Backhoe lease			3,035
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>69,620</b>	<b>84,448</b>	<b>87,495</b>
Unencumbered Cash Balance Dec 31	58,418	51,970	42,475
2018/2019/2020 Budget Authority Amount	94,919	84,448	87,495

Adopted Budget <b>Trash</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	23,360	17,616	17,616
Receipts:			
Charges to Customers	11,331	19,400	18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>11,331</b>	<b>19,400</b>	<b>18,000</b>
<b>Resources Available:</b>	<b>34,691</b>	<b>37,016</b>	<b>35,616</b>
Expenditures:			
Contractual	16,111	19,400	18,000
Cash Forward (2020 column)			
Miscellaneous	964		
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>17,075</b>	<b>19,400</b>	<b>18,000</b>
Unencumbered Cash Balance Dec 31	17,616	17,616	17,616
2018/2019/2020 Budget Authority Amount	49,500	19,400	18,000

See Accompanying Summary of Significant Assumptions and Accounting Policies.  
No assurance is provided.



2020

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Quenemo-DRAFT ONLY**  
will meet on at at for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	134,115	102.791	162,250	102.818	161,035	100,529	101.084
Debt Service					2,791		
Library							
Special Highway	11,533		10,000		17,143		
Water	108,437		112,604		107,335		
Sewer	69,620		84,448		87,495		
Trash	17,075		19,400		18,000		
Non-Budgeted Funds							
Totals	340,780	102.791	388,702	102.818	393,799	100,529	101.084
Less: Transfers	0		0		0		
Net Expenditure	340,780		388,702		393,799		
Total Tax Levied	96,047		98,233		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	892,238		955,413		994,507		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	705,743	697,334	679,396
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	705,743	697,334	679,396

\*Tax rates are expressed in mills

**Jessica Rogers**

City Official Title: City Clerk

See Accompanying Summary of Significant Assumptions and Accounting Policies.  
No assurance is provided.